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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन
के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed
as a separate compilation

LOK SABHA

The following Bill was introduced in Lok Sabha on the 24th July, 1984:—

BILL No. 56 OF 1984

A Bill further to amend the Estate Duty Act, 1953.

Be it enacted by Parliament in the Thirty-fifth Year of the Republic of India as follows:—

1. This Act may be called the Estate Duty (Amendment) Act, 1984.

Short
title.

34 of 1953. 2. In section 5A of the Estate Duty Act, 1953 (hereinafter referred to as the principal Act), after sub-section (2B), the following sub-section shall be inserted, namely:—

Amend-
ment of
section
5A.

“(2C) The amendments made to this Act by sections 3 to 5 of the Estate Duty (Amendment) Act, 1984, shall apply to estate duty in respect of agricultural lands situate in the territories comprised in—

(a) the States of Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Orissa and Tamil Nadu and all the Union territories, on the expiration of two months from the date on which the said Act received the assent of the President; and

(b) any other States in respect whereof resolutions have been passed by the Legislatures of those States adopting the proposals with respect to such amendments or the said amendments, as the case may be, under clause (1) of article 252 of the Constitution, on the expiration of four months from the date of such adoption.”.

Insertion of new section 5B.

3. After section 5A of the principal Act, the following section shall be inserted, namely:—

Act to cease to apply to estate duty in respect of agricultural land.

“5B. Notwithstanding anything contained in section 5, this Act shall cease to apply to the levy of estate duty in respect of agricultural land.”.

Amendment of section 34.

4. In section 34 of the principal Act,—

(a) in sub-section (1),—

(i) in clause (a), the word “and” shall be inserted at the end;

(ii) clause (b) shall be omitted;

(b) in the *Explanation* below sub-section (2), clause (ii) shall be omitted.

Amendment of section 85.

5. In section 85 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”.

STATEMENT OF OBJECTS AND REASONS

This Bill seeks to amend the Estate Duty Act, 1953, mainly with a view to excluding agricultural lands from the levy of estate duty.

2. One of the amendments proposed accordingly seeks to provide that the Act shall cease to apply to the levy of estate duty in respect of agricultural land.

3. Another amendment seeks to omit clause (b) of sub-section (1) of section 34 of the Act, which provides for aggregation, for the purpose of determining the rate of estate duty, of agricultural land, situate in any State in respect of which estate duty under the Act is not leviable.

4. Under another amendment, the rule-laying formula contained in section 85 of the Act is being revised to conform to the model formula recommended by the Committees on Subordinate Legislation of both the Houses of Parliament.

5. By another amendment, it is proposed to provide that all the proposed amendments will come into force in the States of Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Kerala, Madhya Pradesh, Maharashtra, Meghalaya, Orissa and Tamil Nadu and in all the Union territories on the expiration of two months from the date on which the Bill receives the assent of the President; and in respect of the other States, on the expiration of four months from the date of adoption of the proposals for such amendments or the amendments, as the case may be, by those States under clause (1) of article 252 of the Constitution.

6. The Bill seeks to achieve the above objects.

NEW DELHI;
The 9th July, 1984.

PRANAB MUKHERJEE.

SUBHASH C. KASHYAP,
Secretary-General.

